F DOCKET NO: 278184US90PCT

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN REAPPLICATION OF

TAKEHIRO MORIYA, ET AL. : ATTN: APPLICATION DIVISION

SERIAL NO: 10/550,527

FILED: 22 SEPTEMBER 2005

FOR: FLOATING POINT TYPE DIGITAL

SIGNAL REVERSIBLE ENCODING METHOD, DECODING METHOD,

DEVICES FOR THEM, AND PROGRAMS FOR THEM

SECOND PRELIMINARY AMENDMENT

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

Prior to a first examination on the merits, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 7 of this paper.

Amendments to the Drawings begin on page 16 of this paper and include an attached replacement sheet.

Remarks begin on page 17 of this paper.